

District:	ZAVALLA
CD#:	003-906
Date:	7/16/2019

Enter County District Number with dash

A school district must post the budget summary on the school's Internet Web site when it posts the "Notice of Public Hearing" on the budget in the newspaper.

-----Data Input-----

Function	Enrollment Count	2018 -19 Current Budget	2019 -20 Proposed Budget
	Enrollment Count	346.000	340.000
	Expenditures		
11	Instruction	\$2,667,276	\$2,840,971
12	Instructional Resources & Media Services Curriculum & Instructional Staff Development	\$27,566	\$29,267
13	Development	\$9,500	\$9,500
21	Instructional Leadership	\$15,300	\$104,372
23	School Leadership Guidance, Counseling & Evaluation Services	\$182,745	\$183,725
31	Services	\$66,278	\$76,448
32	Social Work Services	\$0	\$0
33	Health Services	\$29,812	\$28,390
34	Student (Pupil) Transportation	\$219,592	\$214,818
35	Food Services	\$229,209	\$213,243
36	Cocurricular/Extracurricular Activities	\$127,551	\$124,902
41	General Administration Statutorily Required Public Notice-Required Posting	\$322,165	\$321,674
* 41	Posting	\$2,500	\$2,500
**41	Statutorily Required Public Notice-Lobbying	\$0	\$0
51	Plant Maintenance & Operation	\$414,377	\$401,541
52	Security and Monitoring Services	\$67,246	\$69,836
53	Data Processing Services	\$54,619	\$50,748
61	Community Services	\$0	\$0
71	Debt Service - Principal on long-term debt	\$405,000	\$405,000
	Debt Service - Interest on long-term debt	\$283,000	\$283,000
	Debt Service - Bond Issuance Cost and Fees	\$0	\$0
81	Facilities Acquisition and Construction	\$210,000	\$10,000
91	Contracted Instructional Services Between Schools Incremental Costs Associated With Chapter 41	\$0	\$0
92	41	\$0	\$0
93	Payments to Fiscal Agent/Member District	\$0	\$0
94	Payments to Other Schools	\$5,000	\$5,000
95	Payments to Juvenile Justice Alternative Ed. Prg.	\$0	\$0
96	Payments to Charter Schools	\$0	\$0
97	Payments to TIF	\$0	\$0
99	Inter-governmental Charges not in Other Data Codes	\$28,000	\$28,000

What functions should be included in the budget summary report for the per student and aggregate spending on the defined areas? Will the per student be based on student enrollment or ADA?

The summary of the budget should be presented in the following function areas.
 (A) Instruction - functions 11, 12, 13, 95
 (B) Instructional Support – functions 21, 23, 31, 32, 33, 36
 (C) Central Administration – function 41
 (D) District Operations – functions 51, 52, 53, 34, 35
 (E) Debt Service – function 71
 (F) Other – functions 61, 81, 91, 92, 93, 97, 99

The per student will be based on student enrollment.

There have been questions as to how you report your previous year's budget and your proposed budget. We would interpret this to mean all funds that comprise the budget (not just those officially reviewed by the board); but, the statute is not definitive in regards to this question.

The most accurate approach would be to include all funds, but if you show only 199, 240, and 599 in your proposed budget, use only those funds for the previous year's budget. Consistency in how you report your budget comparison is an important consideration.

*** New Expenditure Code (Function Code 41) for all statutorily required public notices**

During the 85th Legislative Session the Texas Legislature passed Senate Bill (SB) 622. SB 622 requiring school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must provide a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code §140.0045.

**** New Expenditure Code (Function Code 41): Expenditures for "directly" or "indirectly" influencing or attempting to influence outcomes of Legislation or Administrative Action**

During the 86th Legislative Session the Texas Legislature passed House Bill (HB) 1495 requiring school districts to reflect in their proposed budget a line item indicating expenditures for "directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."

Budget Summary Report for ZAVALLA

2018 - 19 Actual Budget		2019 - 20 "Proposed" Budget	
	Aggregate Expenditures		Aggregate Expenditures
	Per Pupil Expenditures		Per Pupil Expenditures

Instruction			
11	Instruction	\$2,667,276	\$7,709
12	Instructional Resources, Media Services	\$27,566	\$80
13	Curriculum Development & Staff Development	\$9,500	\$27
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$2,704,342	\$7,816
Instructional Support			
21	Instructional Leadership	\$15,300	\$44
23	School Leadership	\$182,745	\$528
31	Guidance & Counseling, Evaluation	\$66,278	\$192
32	Social Work Services	\$0	\$0
33	Health Services	\$29,812	\$86
36	Co-curricular/ Extra-curricular Activities	\$127,551	\$369
	Total	\$421,686	\$1,219
Central Administration			
41	General Administration	\$322,165	\$931
41	Publish Required Notices Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$2,500	\$7
41	Lobbying Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
	Total:	\$324,665	\$938
District Operations			

Instruction			
11	Instruction	\$2,840,971	\$8,356
12	Instructional Resources, Media Services	\$29,267	\$86
13	Curriculum Development & Staff Development	\$9,500	\$28
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$2,879,738	\$8,470
Instructional Support			
21	Instructional Leadership	\$104,372	\$307
23	School Leadership	\$183,725	\$540
31	Guidance & Counseling, Evaluation	\$76,448	\$225
32	Social Work Services	\$0	\$0
33	Health Services	\$28,390	\$84
36	Co-curricular/ Extra-curricular Activities	\$124,902	\$367
	Total	\$517,837	\$1,523
			\$0
Central Administration			\$0
41	General Administration	\$321,674	\$946
41	Publish Required Notices Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.	\$2,500	\$7
41	Lobbying Expenditures for "directly or indirectly influencing or attempty to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code."	\$0	\$0
	Total:	\$324,174	\$953
District Operations			

51	Plant Maintenance & Operations	\$414,377	\$1,198
52	Security and Monitoring	\$67,246	\$194
53	Data Processing	\$54,619	\$158
34	Student Transportation	\$219,592	\$635
35	Food Services	\$229,209	\$662
	Total:	\$985,043	\$2,847
Debt Service			
71	Debt Service	\$688,000	\$1,988
Other			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$210,000	\$607
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$28,000	\$81
	Total:	\$238,000	\$688

51	Plant Maintenance & Operations	\$401,541	\$1,181
52	Security and Monitoring	\$69,836	\$205
53	Data Processing	\$50,748	\$149
34	Student Transportation	\$214,818	\$632
35	Food Services	\$213,243	\$627
	Total:	\$950,186	\$2,795
Debt Service			
71	Debt Service	\$688,000	\$2,024
Other			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$10,000	\$29
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$0	\$0
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$28,000	\$82
	Total:	\$38,000	\$112